

Potential Litigation Claims Vested in the Plan Trust

The potential defendants listed below are listed for informational purposes only and the subcategories herein are for organizational purposes only. Certain Persons may be both recipients of large bonuses and/or severance payments and potentially liable for other types of transactions, such as alleged breaches of fiduciary duty. Such Persons may be listed only once in this Exhibit.

The Plan unequivocally vests in the Plan Trust all Litigation Claims, whether or not the potential defendant to any such action is included in this Exhibit. Pursuant to the Plan, a Plan Trustee will be appointed and the Plan Trustee will be responsible for investigating, prosecuting and/or settling Litigation Claims. Nothing contained in the Plan, the Disclosure Statement, or this Exhibit will limit the right of the Plan Trustee to pursue any Litigation Claim that the Plan Trustee concludes may be meritorious. The failure to identify any Person in this Exhibit (or to include it in one section of this Exhibit and not another) shall not, therefore, bar the Plan Trustee from pursuing Litigation Claims against any such Person on any legal theory presently available to the Debtors based on any facts or transactions. Additionally, the inclusion of any Person on this Exhibit will not compel the Plan Trustee to commence litigation against that Person if the Plan Trustee concludes that such litigation would not likely maximize the net recoveries of the Plan Trust.

Preference Claims

The following Persons received in excess of \$100,000 in the 90 days prior to the filing. The Debtors have not analyzed whether such payments are avoidable as preferences under 11 U.S.C. §547, or whether they are subject to valid defenses, including having been contemporaneous exchanges for new value and/or payments in the ordinary course. Any right to avoid these transfers will be vested in the Plan Trustee under the Plan.

13th Street Village Company Active Media Services, Inc. Advantage Group Enterprise Advantage Media Akin, Gump, Strauss, Hauer & Feld LLP Ameritec and its affiliates **AON Risk Services** Arthur Andersen LLP Bank of America **Bankers Trust** BC Washington, Inc Bell, Boyd & Lloyd **Berry Plastics Corporation** BT Alex Brown Incorporated Captec Fiancial Group d/b/a Captec Net Lease Realty, Inc. Captec Net Lease Realty-BT Captec Rec. Financing Corp I Carat MBS Chicago Title Citizens Bank of Rhode Island

CNL American Properties Fund

CNL Net Lease Investors, LP

Cohen, Brame & Smith PC

Comed

Commonwealth Edison

Commonwealth of Mass

Concept Services, Inc.

County of Fairfax

Crossgates Plaza, Inc.

CTC Communications Corp.

Ernst & Young LLP

FC Grand Avenue Associates LP

Flatirons Aviation Management

Food Service Graphic Sys

FPL-Miami

GCS Service, Inc. - 09

GCS Service, Inc. #15

GCS Service, Inc. - 44 – PA

GE Capital¹

General American Insurance Co.

General Electric Capital Corp.

General Parts of Illinois

Great American Insurance Co.

Greenbrier & Russel, Inc.

Harris Trust & Savings Bank (Interest on Debentures)²

Hebb & Gitlin, P.C.

Heller Financial. Inc.

Holme Roberts & Owen LLC

Horizon Media Inc.

Houlihan Lokey Howard & Zukin

Huntley Financial Group, Ltd

Industrial Food Design, Inc.

Insight Media, Inc.

Kansas Department of Revenue

Kerbs Construction Corporation

Lexis Document Services, Inc.

LSI Images & Metal Fabrication

Mark Goldston

Marriott International Inc.

McCann-Erickson

MCI Telecommunications

Metromarketing Resources, Inc.

Moran Printing Company

¹ It appears that at least some of the transfers made to GE Capital were made to it in its capacity as the Agent for the 1995 Lenders. The 1995 Lenders may, therefore, be the defendants in any action to recover certain transfers made to GE Capital, as their Agent.

² Debenture holders who received this payment may be the defendants in any action to recover this payment.

Morgan Lewis Githens & Ahn LP

MRO Mid-Atlantic Corp.

Murphy Sheneman

NCR Corporation

New York State

News America FSI, Inc.

PA Dept. of Revenue

Paul, Weiss, Rifkind, Wharton

Pedersen & Houpt

Pennsylvania Department of Revenue

Peoplesoft, Inc.

Piece Management, Inc.

Prime Finance

Propco Marketing Co.

Prudential Insurance Company

Public Service Company of Colorado

Radiant Systems Inc.

Refuse and Environmental Systems

Regional Waste Systems Inc.

RR Donnelly Receivables, Inc

Santa Clara County

Shearman & Sterling

Sidley & Austin

SLM Waste & Recycling Svcs Inc.

State of New Jersey

Suissa Miller Advertising Inc

Summit Ave Corp.

Sunwest Printing & Promotions

The Advantage Group

The Integer Group, Inc

TMP Worldwide

The Neenan Company

The Prudential Ins. Co. of Amer

US West Communications

Valassis Communications, Inc.

WABC-TV. Inc

Wallace Company, Inc.

Washington Suburban Sanitary

Wasserstein Perella & Co, Inc.

Wasserstrom and its affiliates

Waste Management, Inc.

Xerox Corporation

Zalkin, Rodin & Goodman LLP

Zolfo Cooper, LLC

Securities Fraud Defendants

The following Persons are currently defendants in the pending securities fraud litigation. One or more of the Debtors may have claims against these Persons for negligent or intentional

breaches of their duties owed to the Debtors and/or to recover some of the large transfers of assets made to or for the benefit of these Persons.³ Any Litigation Claims arising from these transfers will be vested in the Plan Trustee under the Plan.

Scott A. Beck
Saad J. Nadhir
Mark W. Stephens
Arthur Andersen & Co.
Merrill Lynch & Co.
Alex. Brown & Sons (or its successor)
Morgan Stanley & Co.

Claims Arising From Large Bonuses.

The following insiders received in excess of \$150,000 in bonuses in the two years prior to the filing. The Debtors have not analyzed whether any of such payments are recoverable or the defenses such individuals may have to any action to recover such transfers.

Joel Alam
John Altomare
Robert Bielinski
John Cutter
Bernadette Dennehy
Fred Ley
Melissa Marsden
Denny Mullen
Joren C. Peterson
Karen Rugen

Claims Arising From Large Severance Payments.

The following insiders received severance payments in excess of \$100,000 in the year prior to the filing. The Debtors have not analyzed whether any of such payments may be recoverable. Any Litigation Claims arising from these transfers will be vested in the Plan Trustee under the Plan.

Joel Alam Bernadette Dennehy Stuart N. Fullinwider Mark R. Goldston Joren C. Peterson

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³ Mr. Nadhir, Mr. Beck and Mr. Stephens were officers and directors of the Debtors and they each engaged in a large number of transactions with the Debtors that involve significant transfers and that appear not to have been in the ordinary course of business. Some of them received large bonuses or severance payments, among other potentially actionable transactions. They have not been listed separately in each subsection of this Exhibit because all Litigation Claims against them of any kind are vested in the Plan Trustee. Claims against them could include claims for intentional or negligent breaches of their fiduciary duties, as officers and directors of the Debtors, preferences and intentional or constructive fraudulent transfers.

Transfers Outside The Ordinary Course.

The following Persons have engaged in transactions that appear to have been outside of the ordinary course of business that resulted in substantial transfers of property from one or more of the Debtors to these Persons. As a result, the Plan Trustee may contend that these Persons have received transfers of property or cash that should be returned to the Estates. Any Litigation Claims arising from these transactions will be vested in the Plan Trustee under the Plan.

Steve Quamme
B.C. Washington, Inc.
Mark Goldston
Anthony Wedo
Patrick McDonnell
Laurence M. Zwain

Former Equity Owners In Area Developers

The following Persons received substantial transfers in connection with the restructuring of the Financed Area Developers that were outside of the ordinary course of business. As a result, the Plan Trustee may contend that these Persons have received transfers of property or cash that should be returned to the Estates. Any Litigation Claims arising from these transactions will be vested in the Plan Trustee under the Plan.

Albert S. Baldocchi
Colorado National Bank, Custodian for
Albert S. Baldocchi Individual Retirement
Account Rollover
Mike Beaudoin
EE, L.P.
Belushi Partners II
Steven A. Berrard
John D. Bramsen
Charles A. Brickman Trustee Under Trust
Dated 6/1/88
Jeffrey L. Butler
Kyle T. Craig
John W. Croghan Trustee for the John W.
Croghan Trust dated 12/28/82
Peter D. Desnoes
Craig J. Duchossois
F. Warren Ellish
Andrew J. Filipowski
B.B. Trust, B.B. Trust Company Limited,
Trustee
Forsythe Family Limited Partnership
Richard A. Forsythe Revocable Trust
Stuart Fullinwider
Brian J. Flynn June, 1992 Non-Exempt

Trust
Kevin F. Flynn June, 1992 Non-Exempt
Trust
Frederic C. Hamilton
Mark X. Hayden
Theodore P. Heininger
William P. Hulligan
Altgeld Management Corporation
Barbara K. Huth
Jeffrey A. Klein
Frontenac VI Limited Partnership
Frontenac Retail Advisory Board I
Lowell H. Lebermann
Charles A. Lewis
Perry Lewis, Morgan Lewis Githens &
Ahn LP
Daniel C. Marino Jr.
Marquette Venture Partners II, L.P.
MVP II Affiliates Fund, L.P.
M Group Investments, III, L.P.
C. Barry Montgomery
John Morlock
Shirley Morlock
John H. Muehlstein
Alfred Naddaff
Gary Thomas Naifeh
Jeffrey C. Neal
OBG Holdings, Inc.
ALTHEO, Inc.
Edward M. Palms
Thomas H. Patrick
C. Joren Peterson
C. Joren Peterson Simplified Employee
Pension
A.G. Rappaport and Diane M. Rappaport,
tenants by the entireties
Charles Reeder
Christopher J. Reyes
Jude M. Reyes
PSR Investments II, L.P.
Maurice Rowe
1989 Ryan Family Trust
Platinum Venture Partners I, L.P.
Platinum Venture Partners II, L.P.
Jeffry J. Shearer
Triune Preferred Equity Partners, L.P.
John A. Shields
VOIII I II MIIIVIUU

Thomas R. and Victoria B. Sprague, joint
tenants
David Stanchak
North American Trust Company, as
Trustee for Bell, Boyd & Lloyd
Retirement Plan Account FBO Paul A.
Strasen
Shepard C. Swift
Mark A. Thomas and Nena M. Thomas,
joint tenants
Mark G. Villalpando
Anthony J. Vinci
Howard C. Warren
M. David White, c/o Donaldson, Lufkin &
Jenrette
HCM Bagel Partnership I
HCM Bagel Partnership II
C&B Holdings, Ltd.
Maverick Fund USA, Ltd.
Greg Baird
Nolan H. Baird, Jr.
Anne M. Baldocchi
Theodore A. Bosler Trust
Spraying Systems Forth Restated Profit
Sharing Plan
Brau Living Trust
Vincent Buonanno
Wijler Holding N.V.
Richard T. Caleel
Robert A. Clifford
James G. Costakis, Jr. Revocable Trust
Dated 6-22-89
JWC Trust 12-28-82
Stephen Elop
Florida Market Partners, L.L.C.
Albert Frank
J. Michael Hester
JMH Associates, Inc. Profit Sharing Fund
Atlantic Foods Corporation
Max John Kidd
Lowell Lebermann for Virginia Drake
Lebermann Trust
UMB Bank, N.A. as Trustee for Richard
D. Lozoff, IRA
Lunn Market Partners L.P.
William J. McDonald
Leo F. Mullin
LCO 1 . IVIUIIIII

John Offerdahl
Bowana Foundation
Don A. Sanders
Katherine U. Sanders
Schwartz Holdings LLC
Jon Jay Seal Trustee of Seal Office
Supply, Inc./Profit Sharing - 401K
Seal Office Supply, Inc.
Allan B. Shapiro
Triune Venture Partners, III, L.P.
Forrest W. Tippen, Jr.
John J. Todd
Grosvenor Fund, L.P.
James Allen Willoughby
EB&M Holdings, Ltd.
Laurence M. Zwain

Bank of America Loan Guarantees.

The following individuals received loans from Bank of America with respect to which at least one of the Debtors provided a guaranty. To the extent that Bank of America asserts claims against any of the Debtors on account of that guaranty, the Debtors may have claims against these individuals. Any such Litigation Claims are vested in the Plan Trust under the terms of the Plan, except that any claims against any of these individuals who becomes an employee of the Buyer will be transferred to the Buyer under the Asset Purchase Agreement and will not be vested in the Plan Trust:

Robert T. Bielinski
Stephen A. Elop
Frederick Ley
Mark A. and Judith A. Link
Melissa A. and David W. Marsden
William J. McDonald
J. Randal Miller
Karen A. Rugen
J. Forrest and Catherine Tippen
John J. Todd
M. David and Jennifer White
Laurence M. Zwain
James A. Willoughby